



STATE OF GEORGIA

OFFICE OF THE GOVERNOR

Sonny Perdue
GOVERNOR

For Immediate Release
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Sales Tax Holiday Set For July 28-31

ATLANTA – For the fourth consecutive year, Georgia shoppers will have the opportunity to purchase certain clothing items, schools supplies, computers, and computer accessories tax-free during a sales tax holiday that begins at 12:01 a.m., Thursday, July 28 and continues until midnight Sunday, July 31.

"Thanks to the tax free holiday weekend, Georgians will find school supplies and other items a little more affordable," said Governor Sonny Perdue. "Past experience shows that retail stores will also benefit from an increase in sales."

Purchases of personal computers and accessories are exempt up to \$1,500 per transaction. Items included in the personal computer exemption category include monitors, personal computer base units, keyboards, handheld computers, monitors, printers, modems, nonrecreational software, and other peripheral devices.

Personal digital assistants are exempt unless they allow voice communication. Other items that are not exempt include regular cell phones, digital cameras, furniture and any systems, devices, software, or peripherals designed or intended primarily for recreational use.

School supplies bought for classroom use or classroom related activities are exempt if

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they cost \$20 or less per item. Included in this area are pens, pencils, notebooks, paper, book bags, calculators, dictionaries, thesauruses, children's books, and books listed on approved school reading lists for pre-kindergarten through 12th grade. Sales tax will be due on the purchase of any single school supply item that exceeds \$20.

Clothing and footwear are exempt up to \$100 per item, but there is no limit on how many pairs of shoes and clothing items an individual can buy. If the price of an article of clothing or pair of shoes exceeds \$100, then the item will be taxed at its full retail price. Clothing accessories, jewelry, handbags, umbrellas, eyewear, watches, watchbands, and similar items are not exempt from sales tax during the tax-free period.

The sales tax exemption is intended only for individuals and their personal use. It does not apply to purchases made for resale, purchases by businesses, items leased or rented, or items sold at sports facilities, theme parks, restaurants, public lodging establishments, and airports.

Additional information and a comprehensive list of exempt items are available at any of the Department of Revenue's regional offices or on the Internet at the Department's web site www.gatax.org. Individuals can also get information by calling 404-417-6601 or contacting the Department of Revenue via e-mail at salestaxholiday@gatax.org.

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